

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
EASTERN DIVISION
No. 4:23-CV-87-D

TIMOTHY BEST,)	
)	
Plaintiff,)	
)	
v.)	
)	
DEPARTMENT OF THE TREASURY,)	
and INTERNAL REVENUE SERVICE,)	
)	
Defendants.)	

On May 19, 2023, Timothy Best (“Best” or “plaintiff”), proceeding pro se, filed a complaint against the Department of the Treasury and Internal Revenue Service [D.E. 1] and motion to proceed in forma pauperis under 28 U.S.C. § 1915 [D.E. 2]. On May 22, 2023, pursuant to 28 U.S.C. § 636(b)(1), the court referred the case to Magistrate Judge Robert B. Jones, Jr. for a Memorandum and Recommendation (“M&R”) and for a frivolity review [D.E. 5]. On August 10, 2023, Judge Jones granted the motion to proceed in forma pauperis and issued an M&R recommending that the court dismiss the complaint for failure to state a claim upon which relief can be granted [D.E. 6].


“The Federal Magistrates Act requires a district court to make a de novo determination of those portions of the magistrate judge’s report or specified proposed findings or recommendations to which objection is made.” Diamond v. Colonial Life & Accident Ins. Co., 416 F.3d 310, 315 (4th Cir. 2005) (cleaned up); see 28 U.S.C. § 636(b)(1). Absent a timely objection, “a district court need not conduct a de novo review, but instead must only satisfy itself that there is no clear error on the face of the record in order to accept the recommendation.” Diamond, 416 F.3d at 315 (quotation omitted). If a party makes only general objections, de novo review is not required. See Wells v.

Shriners Hosp., 109 F.3d 198, 200 (4th Cir. 1997). In “order to preserve for appeal an issue in a magistrate judge’s report, a party must object to the finding or recommendation on that issue with sufficient specificity so as reasonably to alert the district court of the true ground for the objection.” Martin v. Duffy, 858 F.3d 239, 245 (4th Cir. 2017) (quotation omitted); see United States v. Midgette, 478 F.3d 616, 622 (4th Cir. 2007).

Best did not object to the M&R. Therefore, the court reviews for clear error. See Diamond, 416 F.3d at 315. The court has reviewed the M&R and the record. There is no clear error on the face of the record. See id.

In sum, the court ADOPTS the conclusions in the M&R [D.E. 6] and DISMISSES WITH PREJUDICE Best’s complaint for failure to state a claim upon which relief can be granted. The clerk shall close the case.

SO ORDERED. This 13 day of September, 2023.



JAMES C. DEVER III
United States District Judge